S.B. CIVIL SALES TAX REVISION NO.226/2007

Commercial Taxes Officer, Jodhpur.

vs.

M/s. Salawas Steel.

Date : 26.10.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr.VK Mathur, for the petitioner.

- - - - -

Heard learned counsel for the petitioner.

The petitioner Revenue is aggrieved against the order of the Tax Board dated 18.1.2003 by which the revenue's appeals preferred against the order of the Deputy Commissioner (Appeals), Jodhpur dated 19.4.2002 were dismissed.

It appears that the original assessment order of the respondent firm was passed on 6.7.1995 by the Assistant Commissioner, Commercial Taxes, Circle C, Jodhpur. In this assessment, the assessee was granted benefit of Rs.1,60,204/- of set-off. Subsequently, the assessing authority was of the view that the assessee was not entitled to

the said set-off and, therefore, passed an order under Section 30 of the Rajasthan Sales Tax Act, 1994 (for short 'Act of 1994') on 27.3.2001 and raised a demand of Rs.74,796/- for tax and interest after disallowing the benefit of set-off.

The assessee preferred appeal against the order of the assessing authority dated 27.3.2001 which was allowed by the Deputy Commissioner (Appeals), Jodhpur vide order dated 19.4.2002.

The Revenue preferred appeal against the order dated 19.4.2002 before the Tax Board. The Revenue's appeal along with another appeal were dismissed vide order dated 18.1.2003.

The Dy. Commissioner (Appeals) held that the assessee purchased SS Sheets/Circles from dealers in Rajasthan after paying tax at the rate of 1% and, therefore, the set off was rightly granted to the assessee. It was also held that the order of the assessing authority dated 27.3.2001 was passed beyond the period of limitation prescribed under Section 30 of the Act of 1994.

The Tax Board held that the revenue did not challenge the finding of fact recorded by the first appellate court that the set-off was rightly granted and, therefore, the revenue cannot be aggrieved against the order of the first appellate

court. The Tax Board also held that the assessment order was rightly held to be barred by time.

After going through the reasons given by the appellate authority and the Tax Board, I do not find that any mistake of law has been committed by them and in the finding of fact, this Court will not like to interfere while exercising the revisional jurisdiction.

In view of the above, I do not find any merit in this revision petition and the same is hereby dismissed.

(PRAKASH TATIA), J.

S.Phophaliya